

KANSAS

ALTERNATIVE-FUEL TAX CREDIT

For the taxable year beginning _____, 20_____, ending _____, 20_____.

Name of Taxpayer (as shown on return)	Social Security Number or Employer Identification Number (EIN)
If partner or shareholder, name of partnership, S corporation, LLC or LLP	Employer Identification Number (EIN)

PART A - ALTERNATIVE-FUELED MOTOR VEHICLE AND FUELING STATION INFORMATION

Check the type(s) of alternative-fuel expenditures made and placed in service this tax year. Refer to the instructions to complete the applicable section(s), and enclose the required documentation.

- ☐ Gasoline or diesel vehicle conversion. Complete **Section 1** on the reverse.
- ☐ Factory-equipped alternative-fueled vehicle. Complete **Section 2** on the reverse.
- ☐ Alternative-fuel fueling station. Complete **Section 3** below.

Section 3 — Alternative-Fuel Fueling Station (See instructions and enclose required documentation.)

- | | |
|--|----------|
| A. Date facility placed in service. | A. _____ |
| B. Expenditures for compression equipment. | B. _____ |
| C. Expenditures for storage tanks/receptacles. | C. _____ |
| D. Expenditures for delivery property. | D. _____ |
| E. Total qualified alternative-fuel fueling station expenditures. | E. _____ |
| F. Amount of fueling station expenditures available for the credit (see instructions). | F. _____ |
| G. Amount of credit (See instructions). Enter also on line 3 below. | G. _____ |

PART B — COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S EXPENDITURES

- | | |
|---|------------|
| 1. Enter amount from line 9, Section 1. | 1. _____ |
| 2. Enter amount from line 9, Section 2. | 2. _____ |
| 3. Enter amount from line G, Section 3. | 3. _____ |
| 4. Total credit available. Add lines 1, 2 and 3. | 4. _____ |
| 5. Enter your ownership percentage. (See instructions) | 5. _____ % |
| 6. Your share of the credit for the amount expended this tax year. Multiply line 4 by line 5. | 6. _____ |

PART C — COMPUTATION OF THIS YEAR'S CREDIT

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|---|-----------|
| 7. Amount of carry forward available on this return. (Enter the amount of carry forward from the prior year's Schedule K-62.) | 7. _____ |
| 8. Total credit available. Add lines 6 and 7. | 8. _____ |
| 9. Enter your tax liability for this tax year after all credits other than this credit. | 9. _____ |
| 10. Alternative fuel credit for this tax year. Enter the lesser of lines 8 or 9.
Enter this amount also on the appropriate line of Form K-40, K-41 or K-120. | 10. _____ |

If line 10 is less than line 8, complete PART D.

PART D — COMPUTATION OF EXCESS CREDIT CARRY FORWARD

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| 11. Subtract line 10 from line 8. This is the amount of carry forward available to next year's Schedule K-62. | 11. _____ |
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KANSAS ALTERNATIVE-FUEL MOTOR VEHICLE CREDIT

SECTION 1—Gasoline Vehicle Conversion (See instructions and enclose required documentation)

	A	B	C	D	E	F	G	H	I
	Vehicle Date Placed in Service	Vehicle Make	Vehicle Model	Vehicle Identification Number	Alternative Fuel Type	Dedicated Bi-Fueled or Flexible Fueled	Conversion Cost	Amount of Expenditures for Credit (See instructions)	Credit Amount this Vehicle (See instructions)
1									
2									
3									
4									
5									
6									
7									
8									
			9	Total Section 1 Credit Available (Add Column I). Enter on line 1, Schedule K-62.					

SECTION 2—Factory-Equipped Vehicle (See instructions and enclose required documentation)

	A	B	C	D	E	F	G		H	I
	Vehicle Date Placed in Service	Vehicle Make	Vehicle Model	Vehicle Identification Number	Alternative Fuel Type	Dedicated Bi-Fueled or Flexible Fueled	1) Incremental Cost	2) Cost of Vehicle	Amount of Expenditures for Credit (See instructions)	Credit Amount this Vehicle (See instructions)
1										
2										
3										
4										
5										
6										
7										
8										
			9	Total Section 2 Credit Available (Add Column I). Enter on line 2, Schedule K-62.						

INSTRUCTIONS FOR SCHEDULE K-62

GENERAL INFORMATION

Any individual, association, partnership, limited liability company, limited partnership or corporation who makes expenditures for a qualified alternative-fueled motor vehicle licensed in the state of Kansas or who makes expenditures for a qualified alternative-fuel fueling station qualifies to receive an income tax credit under K.S.A. 79-32,201.

Alternative fuels are defined under Title 42 of United States Code Section 13211. These are:

- Methanol, denatured ethanol and other alcohols (100%) - **M**
- E-85 or M-85 Fuels - Mixtures containing 85% or more by volume (but not less than 70%) of methanol, denatured ethanol and other alcohols with gasoline or other fuels - **E-85**
- Natural gas (compressed or liquid) - **CNG**
- Liquefied Petroleum Gas - **LPG**
- Hydrogen - **H**
- Coal-Derived Liquid Fuels - **CD**
- Fuels (other than alcohol) derived from biological materials (such as biodiesel) - **BIO**
- Electricity (including electricity from solar energy) - **E**
- Any other fuel determined by the U.S. Department of Energy that is substantially not petroleum and yields substantial energy security and environmental benefits - **O**

A qualified **alternative-fueled motor vehicle** is one that operates on an alternative fuel, meets or exceeds the clean fuel vehicle standards in the federal clean air act amendments of 1990, Title II, and is one of the following:

Bi-fuel motor vehicle—A motor vehicle with two separate fuel systems designed to run on either an alternative fuel or conventional fuel, using only one fuel at a time; or

Dedicated motor vehicle—A motor vehicle with an engine designed to operate on a single alternative fuel only; or

Flexible fuel motor vehicle—A motor vehicle that may operate on a blend of an alternative fuel with a conventional fuel, such as E-85 (85% ethanol and 15% gasoline) or M-85 (85% methanol and 15% gasoline), as long as it is capable of operating on at least an 85% alternative fuel blend.

A qualified **alternative-fuel fueling station** is the property directly related to the delivery of alternative fuel into the fuel tank of a motor vehicle propelled by such fuel, including the compression equipment, storage vessels and dispensers for such fuel at the point where such fuel is delivered but only if such property is primarily used to deliver such fuel for use in a qualified alternative-fueled motor vehicle.

Credit Available: For qualified alternative-fueled motor vehicles placed in service between January 1, 1996 and December 31, 2004, the credit is 50% of the conversion or incremental cost, up to the maximum for the vehicle's gross weight from Chart I in next column.

Chart I — Maximum Credit for 1996-2004

<u>Gross Vehicle Weight (GVW)</u>	<u>Maximum Credit Available</u>
less than 10,000 lbs.	\$ 3,000
10,000 - 26,000 lbs.	\$ 5,000
over 26,000 lbs.	\$ 50,000

For qualified alternative-fueled motor vehicles placed in service on or after January 1, 2005, the credit is 40% of the conversion or incremental cost, up to the maximum for the gross vehicle weight from Chart II below.

Chart II — Maximum Credit on or after 1/1/2005

<u>Gross Vehicle Weight (GVW)</u>	<u>Maximum Credit Available</u>
less than 10,000 lbs.	\$ 2,400
10,000-26,000 lbs.	\$ 4,000
over 26,000 lb.	\$ 40,000

For any qualified alternative-fuel fueling station placed in service from January 1, 1996 through December 31, 2004, the credit is 50% of the total amount expended up to a maximum of \$200,000 for each fueling station. For any qualified alternative-fuel fueling station placed in service on or after January 1, 2005, the credit is 40% of the total amount expended up to a maximum of \$160,000 for each fueling station.

Partnerships and S Corporations: Partners and shareholders should enter on line 5 the percentage that represents their proportionate share of the qualified alternative-fuel expenditures by the partnership or S corporation (enclose computation).

PART A—ALTERNATIVE-FUELED MOTOR VEHICLE OR FUELING STATION INFORMATION

Required Documentation: You must enclose copies of invoices to substantiate the type of alternative-fueled vehicle and the conversion costs claimed in this section.

Check the type of alternative-fuel expenditures made this tax year, then complete the appropriate Section(s). Be sure to enclose the required detailed documentation of expenditures.

Section 1 — Gasoline Vehicle Conversion

COLUMN A—Enter the date the alternative-fueled motor vehicle was placed in service.

COLUMNS B-F—Enter the required information for each vehicle converted to use an alternative fuel. Use the letter abbreviations in the general information section to the left for type of fuel; if "Other," please specify. In Column F, enter a "B" for a Bi-fueled vehicle, a "D" for a dedicated vehicle, or an "F" for a flexible fuel vehicle.

COLUMN G—Enter the total cost incurred to convert the gasoline or diesel-powered vehicle to use an alternative fuel.

COLUMN H—For property placed in service between January 1, 1996 and December 31, 2004, enter 50% of Column G. For property placed in service on or after January 1, 2005, enter 40% of Column G.

COLUMN I—For property placed in service between January 1, 1996 and December 31, 2004, enter the lesser of Column H or the maximum for the gross weight of the vehicle from Chart I of the "General Information" section. For property placed in service January 1, 2005, or after, enter the lesser of Column H or the maximum shown in Chart II of the "General Information" section.

Section 2 — Factory-Equipped Vehicle

Required Documentation: Enclose a copy of the sales invoice for each factory-equipped alternative-fueled vehicle purchased. If using the incremental cost option (Column G(1)), enclose documentation of the cost of a gasoline or diesel-powered vehicle of the same model.

For all tax years beginning after 12/31/99, if you are using the Cost of Vehicle option (Column G(2)) for an E-85 vehicle, you must enclose proof of purchase of at least 500 gallons of E-85 fuel from date of vehicle purchase to December 31 of the next succeeding calendar year.

COLUMNS A-F—Complete as in Section 1.

COLUMN G—Complete either Column G(1) or Column G(2).

Column G(1) - Incremental Cost. Under this option enter the difference between the manufacturer's list price of the alternative-fueled vehicle and the manufacturer's list price of the same model vehicle operated on gasoline or diesel fuel.

Column G(2) - Cost of Vehicle. Under this option, enter the total cost of the alternative-fueled vehicle.

COLUMN H—For property placed in service between January 1, 1996, and December 31, 2004, enter 50% of Column G(1) or 5% of Column G(2). For property placed in service on or after January 1, 2005, enter 40% of Column G(1) or 5% of Column G(2).

COLUMN I—If Column G(1) is used, enter the lesser of Column H, or the maximum for the gross weight of the vehicle from Chart I in the "General Information" section. For property placed in service on or after January 1, 2005, enter the lesser of Column H or the maximum shown in Chart II of the "General Information" section.

If Column G(2) is used, enter the lesser of Column H or \$750.

Section 3 — Alternative-Fuel Fueling Station

Required Documentation: Enclose a detailed description of the fueling station, its exact physical location, and a photograph of the completed operation. Also enclose copies of invoices and a detailed schedule showing how you computed the cost of the qualifying alternative-fuel fueling station property shown on Lines B - D.

LINE A—Enter the date the alternative-fuel fueling station was placed in service.

LINE B-D—Enter only the cost of the equipment that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by such fuel. Labor services to install the property, architect and engineering fees and other related expenses may NOT be included.

LINE E—Enter the total of Lines B, C, and D.

LINE F—For refueling stations placed in service between January 1, 1996 and December 31, 2004, enter the lesser of Line F or \$200,000. For refueling stations placed in service on or after January 1, 2005, enter the lesser of Line F or \$160,000.

PART B — COMPUTATION OF CREDIT AVAILABLE FOR THIS YEAR'S EXPENDITURES

LINE 1—Enter the total amount from Section 1, line 9.

LINE 2—Enter the total amount from Section 2, line 9.

LINE 3—Enter the total amount from Section 3, line G.

LINE 4—Enter the total of lines 1, 2, and 3.

LINE 5—Partners or shareholders must enter their ownership percentage in the partnership or S Corporation. All other taxpayers, enter 100%.

LINE 6—Multiply line 4 by line 5. This is your share of the credit for the amount expended this tax year.

PART C — COMPUTATION OF THIS YEAR'S CREDIT

LINE 7—Enter the amount of carry forward available from the prior year's Schedule K-62. Enclose a copy of the prior year's Schedule K-62. Note: A credit may not be carried over after the third succeeding taxable year.

LINE 8—Add lines 6 and 7.

LINE 9—Enter your total Kansas tax liability after all credits other than this credit.

LINE 10—Enter the lesser of lines 8 or 9. Enter this amount on the appropriate line of Form K-40, Form K-41 or Form K-120.

If line 10 is less than line 8, complete PART D.

PART D — COMPUTATION OF CREDIT CARRY FORWARD

LINE 11—Subtract line 10 from line 8. Do not enter an amount less than zero. This is the amount of credit you will have available to enter on line 7 of next year's Schedule K-62. Keep a copy of this schedule to file with your next year's tax return and Schedule K-62.

TAXPAYER ASSISTANCE

For assistance with the technical aspects of alternative fuels and alternative-fueled motor vehicles and fueling stations, contact:

Alternative Fuels
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027
(785) 271-3170
Fax: (785) 271-3268
E-mail: j.ploger@kcc.state.ks.us

For assistance in completing this schedule contact:

Taxpayer Assistance Center
Kansas Department of Revenue
915 SW Harrison St., 1st Floor
Topeka, KS 66625-0001
In Topeka call: 368-8222
Outside Topeka call toll-free: 1-877-526-7738
Hearing Impaired TTY: (785) 296-6461

Additional copies of this schedule and other tax forms are available from the department's office or web site:
www.ksrevenue.org